

CHAPTER NO. 86

HOUSE BILL NO. 217

By Representatives Briley, Shaw, Coleman

Substituted for: Senate Bill No. 161

By Senator Crutchfield

AN ACT to amend Tennessee Code Annotated, Section 57-5-201(a)(2) and Section 67-4-402(b)(1), to extend for an additional six years the existing temporary tax on bottles of soft drinks and barrels of beer.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The provisions of Tennessee Code Annotated, Sections 57-5-201(a)(2) and 67-4-402(b)(1), containing the tax increases imposed by Chapter 307 of the Public Acts of 1981, and extended by Chapter 769 of the Public Acts of 1984, Chapter 33 of the Public Acts of 1987, Chapter 30 of the Public Acts of 1991, Chapter 2 of the Public Acts of 1995, and Chapter 81 of the Public Acts of 1999 shall continue in effect until June 30, 2010, or until June 30 of any year following the enactment of any state or federal law which imposes mandatory deposits by consumers on beverage containers sold in Tennessee, notwithstanding any other provision of law to the contrary.

SECTION 2. This act shall take effect June 1, 2005, the public welfare requiring it, and shall apply to all tax returns filed on or after June 1, 2005.

**PASSED: April 7, 2005**

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

APPROVED this 19<sup>th</sup> day of April 2005

  
PHIL BREDESEN, GOVERNOR